

Information Agent Duties:

Montana follows the IRS filing deadlines in respect to all Forms 1099 **without** withholding; however, Montana does not mandate electronic filing therefore the February 28 due date is applied.

All Federal Forms 1099 without Montana withholding must be accompanied by Federal Form 1096 if filed via paper transmittal. For E-File options please see revenue.mt.gov

1099-A	<i>Acquisition or Abandonment of Secured Property</i>	February 28
1099-B	<i>Proceeds From Broker and Barter Exchange Transactions</i>	February 28
1099-C	<i>Cancellation of Debt</i>	February 28
1099-CAP	<i>Changes in Corporate Control and Capital Structure</i>	February 28
1099-DIV	<i>Dividends and Distributions</i>	February 28
1099-G	<i>Certain Government Payments</i>	February 28
1099-H	<i>Health Coverage Tax Credit (HCTC) Advance Payments</i>	February 28
1099-INT	<i>Interest Income</i>	February 28
1099-K	<i>Merchant Card and Third Party Network Payments</i>	February 28
1099-LTC	<i>Long-Term Care and Accelerated Death Benefits</i>	February 28
1099-MISC	<i>Miscellaneous Income</i>	January 31 if payments in box 7 otherwise February 28
1099-OID	<i>Original Issue Discount</i>	February 28
1099-PATR	<i>Taxable Distributions Received From Cooperatives</i>	February 28
1099-Q	<i>Payments From Qualified Education Programs (Under Section 529 and 530)</i>	February 28
1099-R	<i>Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i>	February 28
1099-SA	<i>Distributions From HSA, Archer MSA, or Medicare Advantage MSA</i>	February 28

Filing paper Forms 1099:

Send to:

Montana Department of Revenue

PO Box 5835

Helena MT 59604-5835